

**WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH  
Downsville, Louisiana**

**General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
As of and for the Year Ended  
December 31, 2001  
With Supplemental Information Schedules**

WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH  
Downsville, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
As of and for the Year Ended December 31, 2001  
With Supplemental Information Schedules

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*M. Carleen Dumas*  
CERTIFIED PUBLIC ACCOUNTANT

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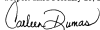
**Accountant's Compilation Report**

BOARD OF COMMISSIONERS  
WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH  
Downsville, Louisiana

I have compiled the accompanying general purpose financial statements and supplemental information schedules, as listed in the foregoing table of contents, of the Ward Five Fire Protection District of Union Parish as of December 31, 2001, and for the year then ended, in accordance with standards established by *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and schedules, information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report dated February 26, 2002, on the results of my agreed-upon procedures.



Calhoun, Louisiana  
February 26, 2002

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH  
Downsville, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 2001

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUPS - GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
<b>ASSETS</b>				
Cash	\$33,344			\$33,344
Ad valorem tax receivable	76,408			76,408
Buildings, vehicles, and equipment		\$379,751		379,751
Amount to be provided for retirement of general long-term debt			\$86,711	86,711
<b>TOTAL ASSETS</b>	<u>\$109,752</u>	<u>\$379,751</u>	<u>\$86,711</u>	<u>\$576,214</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$6,776			\$6,776
Deferred revenue	76,408			76,408
Bank loans payable			\$86,711	86,711
Total Liabilities	<u>83,184</u>	<u>NONE</u>	<u>86,711</u>	<u>169,895</u>
<b>Fund Equity:</b>				
Investment in general fixed assets		\$379,751		379,751
Fund balance - unreserved - undesignated	<u>26,568</u>			<u>26,568</u>
Total Fund Equity	<u>26,568</u>	<u>379,751</u>	<u>NONE</u>	<u>406,319</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$109,752</u>	<u>\$379,751</u>	<u>\$86,711</u>	<u>\$576,214</u>

See accompanying notes and accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH  
Downsville, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended December 31, 2001

**REVENUES**

Ad valorem taxes	\$52,665
Intergovernmental revenues:	
Federal - payments in lieu of taxes	2,223
State - fire insurance rebate	7,242
Use of money and property - interest earnings	<u>1,465</u>
Total revenues	<u>63,595</u>

**EXPENDITURES**

Public safety:	
Current:	
Operating services	29,767
Materials and supplies	8,472
Other charges	3,010
Debt service	13,522
Intergovernmental	1,869
Capital outlay	<u>53,689</u>
Total expenditures	<u>110,329</u>

**EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES** (46,734)

**OTHER FINANCING SOURCE - bank loan proceeds** 30,000

**EXCESS (Deficiency) OF REVENUES AND OTHER  
FINANCING SOURCES OVER EXPENDITURES** (16,734)

**FUND BALANCE AT BEGINNING OF YEAR** 43,302

**FUND BALANCE AT END OF YEAR** \$26,568

See accompanying notes and accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH  
Downsville, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget  
(Cash Basis) and Actual  
For the Year Ended December 31, 2001

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Ad valorem taxes	\$50,796	\$50,796	
Intergovernmental revenues:			
Federal - payments in lieu of taxes	2,223	2,223	
State - fire insurance rebate	7,242	7,242	
Use of money and property - interest earnings	1,475	1,465	(10)
Other revenue	<u>30,000</u>	<u>30,000</u>	
Total revenues	<u>91,736</u>	<u>91,726</u>	<u>(10)</u>
<b>EXPENDITURES</b>			
Public safety:			
Current:			
Operating services	25,850	25,180	670
Materials and supplies	7,525	7,271	254
Travel and other charges	2,800	2,578	222
Debt service	13,595	13,522	73
Capital outlay	<u>57,750</u>	<u>54,970</u>	<u>2,780</u>
Total expenditures	<u>107,520</u>	<u>103,521</u>	<u>3,999</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(15,784)	(11,795)	3,989
<b>CASH BALANCE AT BEGINNING OF YEAR</b>	<u>45,140</u>	<u>45,139</u>	<u>(1)</u>
<b>CASH BALANCE AT END OF YEAR</b>	<u>\$29,356</u>	<u>\$33,344</u>	<u>\$3,988</u>

See accompanying notes and accountant's compilation report.

**WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH  
Downsville, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2001

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Ward Five Fire Protection District of Union Parish was created by the Union Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492. The district is governed by a five member board. Two members are appointed by the Union Parish Police Jury, two members are appointed by the Village of Downsville, and the fifth member, who is chairman, is selected by the other four members. Board members serve two year terms without compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district. The district has no employees.

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Ward Five Fire Protection District of Union Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for established governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Union Parish Police Jury is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (the police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Union Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT  
UNION PARISH  
Downsville, Louisiana  
Notes to the Financial Statements (Continued)

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization, and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created the district and appoints members of the district's governing body, the district was determined to be a component unit of the Union Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

#### **C. FUND ACCOUNTING**

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT  
UNION PARISH  
Downsville, Louisiana  
Notes to the Financial Statements (Continued)

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**Governmental Funds**

Governmental funds are used to account for all or most of the district's general activities, including the collection and disbursement of legally restricted monies. Governmental funds of the district include the following:

**General Fund**

The General fund is the general operating fund of the district and accounts for all financial resources.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used for reporting all governmental fund types. The district uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

In accordance with GASB Statement 33 ad valorem tax revenues are recognized in the period for which they are levied and ad valorem tax receivables are recognized when the government has an enforceable lien. The district's ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are levied for the following calendar year and are recognized as revenue in the period for which they are levied.

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT  
UNION PARISH  
Downsville, Louisiana  
Notes to the Financial Statements (Continued)

Intergovernmental revenues are recorded when the district is entitled to the funds.

Interest income on demand deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, ad valorem taxes and intergovernmental revenues have been treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**E. BUDGET PRACTICES**

A preliminary General Fund budget for the ensuing year is prepared by the treasurer of the board of commissioners in December of each year. The budget is then adopted by the board during the regular November or December meeting. The proposed budget for the General Fund is prepared on the cash basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditure.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

Formal budgetary integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget and subsequent amendments.

Statement C in the accompanying financial statements presents comparisons of the legally adopted budget with actual data on the budgetary (cash) basis. Because accounting principles applied for purposes of developing data on the budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles (GAAP basis), a reconciliation of resultant basis differences in the excess of revenues over expenditures follows:

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT  
UNION PARISH  
Downsville, Louisiana  
Notes to the Financial Statements (Continued)

Deficiency of revenues over expenditures reported on Statement C (cash basis)	(\$11,795)
Adjustments to expenditures for accounts payable	<u>(4,939)</u>
Deficiency of revenues and other financing sources over expenditures reported on Statement B (GAAP basis)	<u>(\$16,734)</u>

**F. CASH**

Cash includes amounts in interest-bearing demand deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with banks organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States.

**G. FIXED ASSETS**

Fixed assets used in governmental funds are recorded as expenditures at the time purchases or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. All fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets.

**H. LONG-TERM DEBT**

Long-term debt, such as bank loans payable, is recognized as a liability of the General Fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

**I. ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT  
UNION PARISH  
Downsville, Louisiana  
Notes to the Financial Statements (Continued)

**J. UNCOLLECTIBLE ALLOWANCE**

The statements contain no provision for uncollectible accounts. The district is of the opinion that such allowance would be immaterial in relation to the financial statements taken as a whole.

**K. TOTAL COLUMN ON THE  
BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. CASH**

At December 31, 2001, the district has cash (book balances) of \$33,344. These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Cash (bank balances) at December 31, 2001, are \$33,344, and are fully secured from risk by federal deposit insurance.

**3. LEVIED TAXES**

The district is authorized to levy a maximum tax of 10 mills annually on property within the boundaries of the district for maintenance and operation of the district. The district levied 10 mills for the year ended December 31, 2001. In November 2000, the tax was renewed for a period of ten years beginning with the year 2001 and ending with the year 2010.

**4. CHANGES IN GENERAL FIXED ASSETS**

The following presents the changes in general fixed assets for the year ended December 31, 2001:

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT  
 UNION PARISH  
 Downsville, Louisiana  
 Notes to the Financial Statements (Continued)

	Balance at January 1, 2001	Additions	Deletions	Balance at December 31, 2001
Buildings	\$28,220			\$28,220
Vehicles	193,430	\$50,000		243,430
Equipment	104,412	3,689		108,101
Total	<u>\$326,062</u>	<u>\$53,689</u>	<u>NONE</u>	<u>\$379,751</u>

5. CHANGES IN GENERAL LONG-TERM  
 DEBT

The district obtained a loan on January 19, 1999, in the amount of \$29,030 for the purpose of acquiring a used vehicle for the Walnut Lane Station. The loan is secured by the title to the vehicle. The interest rate on the loan is 9.5%. The loan agreement requires twenty-four quarterly payments of \$1,607 through January 2005.

The district obtained a loan on October 16, 2000, in the amount of \$46,300 to finance a portion of the cost of a new vehicle for the Rogers Fire Station. The loan is secured by the title to the vehicle. The initial interest rate on the loan is 8.5% and is subject to change. The loan agreement requires ten annual payments of \$7,095 beginning October 16, 2001 through October 16, 2010.

The district obtained a loan on September 28, 2001, in the amount of \$30,035 to finance a portion of the cost of a used fire truck for the Sardis Fire Station. The loan is secured by the title to the vehicle. The initial interest rate on the loan is 8.0%. The loan agreement requires six annual payments of \$6,497 beginning October 1, 2002 through October 1, 2007.

The following is a summary of long-term debt (bank loans payable) transactions for the year ended December 31, 2001:

	1999 Loan	2000 Loan	2001 Loan	Total
Bank loan payable at January 1, 2001	\$20,989	\$46,300	NONE	\$67,289
Additions			\$30,035	30,035
Reductions	<u>(4,882)</u>	<u>(5,731)</u>		<u>(10,613)</u>
Bank loan payable at December 31, 2001	<u>\$16,107</u>	<u>\$40,569</u>	<u>\$30,035</u>	<u>\$86,711</u>

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT  
UNION PARISH  
Downsville, Louisiana  
Notes to the Financial Statements (Continued)

The annual requirements to amortize all loans outstanding at December 31, 2001, including interest of \$37,013 are as follows:

Year	
2002	\$20,019
2003	20,019
2004	20,019
2005	15,198
2006	13,592
2007 - 2010	<u>34,877</u>
Total	<u>\$123,724</u>

**6. LITIGATION AND CLAIMS**

The district is not involved in any litigation at December 31, 2001, nor is it aware of any unasserted claims. The district, as well as the individual fire stations in the district, maintain insurance coverage to reduce the risk of loss resulting from property damage or liability claims.

See accountant's compilation report.

**SUPPLEMENTAL INFORMATION SCHEDULES**

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH  
Downsville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended December 31, 2001

**SCHEDULE OF EXPENDITURES BY LOCATION**

General Fund expenditures by location is presented in Schedule 1 for purposes of additional analysis.

**PRIOR YEAR FINDINGS**

The follow-up and corrective action taken on all prior year findings is presented in the summary schedule of prior year findings (Schedule 2).

**CURRENT YEAR FINDINGS**

The corrective action plan for current year findings is presented in Schedule 3.

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH  
Downsville, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Expenditures, by Location  
For the Year Ended December 31, 2001

	<u>GENERAL</u>	<u>SARDIS</u>	<u>WALNUT LANE</u>	<u>POINT WILHITE</u>	<u>ROGERS</u>	<u>TOTAL</u>
<b>PUBLIC SAFETY:</b>						
Current:						
Operating services	\$3,542	\$4,062	\$8,763	\$10,317	\$3,083	\$29,767
Materials and supplies	268	1,221	223	5,182	1,578	8,472
Other	114	1,142	1,005	364	385	3,010
Debt service			6,427		7,095	13,522
Intergovernmental	93	444	444	444	444	1,869
Capital outlay	277	50,000	3,191		221	53,689
Total expenditures	<u>\$4,294</u>	<u>\$56,869</u>	<u>\$20,053</u>	<u>\$16,307</u>	<u>\$12,806</u>	<u>\$110,329</u>

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH  
Downsville, Louisiana

Summary Schedule of Prior Year Findings  
For the Year Ended December 31, 2001

<u>Reference Number</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action</u>
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There were no prior year findings.

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH  
Downsville, Louisiana

Schedule 3

Corrective Action Plan  
For Current Year Findings  
For the Year Ended December 31, 2001

<u>Reference Number</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
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There are no current year findings.

See accountant's compilation report.

**Independent Accountant's Report on Applying  
Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide* and the *Louisiana Attestation Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

*M. Carleen Dumas*  
CERTIFIED PUBLIC ACCOUNTANT

369 DONALDSON ROAD • CALHOUN, LOUISIANA 71225 • TELEPHONE 318/644-5726

**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

BOARD OF COMMISSIONERS  
WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH  
Downsville, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by the management of the Ward Five Fire Protection District of Union Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Ward Five Fire Protection District of Union Parish's compliance with certain laws and regulations during the year ended December 31, 2001 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

A review was made of the disbursement journal for the year. There was one disbursement exceeding \$15,000 made during the year. This purchase was made in accordance with the public bid law.

**Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

BOARD OF COMMISSIONERS  
WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
December 31, 2001

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The district had no employees during the year ended December 31, 2001.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

See results of procedures listed under question number 3.

**Budgeting**

5. Obtain a copy of the legally adopted budget and all amendments.

I obtained a copy of the legally adopted budget and all amendments.

6. Trace the budget adoption and amendments to the minute book.

The 2001 original budget was adopted at the November 2000 board meeting. The 2001 budget amendments were adopted at the October 6, 2001 board meeting.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5 % or more or if actual expenditures exceed budgeted amounts by 5 % or more.

Actual revenues failed to meet budgeted revenues by less than 5 % and actual expenditures did not exceed budgeted expenditures.

**Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under examination and;
- (a) trace payments to supporting documentation as to correct amount and payee;
  - (b) determine if payments were properly coded to the correct fund and general ledger account;

BOARD OF COMMISSIONERS  
WARD FIVE FIRE PROTECTION DISTRICT  
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December 31, 2001

- (c) determine whether payments received approval from proper authorities.

An examination of six randomly selected disbursements disclosed the following:

- (a) All six disbursements were adequately supported and the payment was for the proper amount and to the correct payee.
- (b) All six disbursements were properly coded to the correct fund and general ledger account.
- (c) All six disbursements received approval from proper authorities.

**Meetings**

- 9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1-12 (the opening meetings law).

A notice and agenda for regular board meetings are posted on the door of the meeting location at least 24 hours prior to the meeting.

**Debt**

- 10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

**Advances and Bonuses**

- 11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The district had no employees during the year ended December 31, 2001.

BOARD OF COMMISSIONERS  
WARD FIVE FIRE PROTECTION DISTRICT  
OF UNION PARISH

Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
December 31, 2001

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Ward Five Fire Protection District of Union Parish and the Legislative Auditor, State of Louisiana, and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.



Calhoun, Louisiana  
February 26, 2002

### **Louisiana Attestation Questionnaire**

The accompanying *Louisiana Attestation Questionnaire* has been completed by management and is included in this report as required by the *Louisiana Governmental Audit Guide*.

M. Carleen Dumas  
Certified Public Accountant  
369 Donaldson Rd.  
Calhoun, La 71225

Mrs. Dumas,

In connection with your compilation of our financial statements of the Ward Five Fire Protection District of Union Parish as of December 31, 2001 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on information available to us as of \_\_\_\_\_.

#### **PUBLIC BID LAW**

1. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

Yes [☒] No [ ☐ ] N/A [ ☐ ]

#### **CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

2. No employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of LSA-RS 42:1101-1124.

Yes [☒] No [ ☐ ] N/A [ ☐ ]

3. No member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980 under circumstances which would constitute a violation of LSA-RS 42:1119.

Yes [☒] No [ ☐ ] N/A [ ☐ ]

## **BUDGETING**

4. We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes [☒] No [ ☐ ] N/A [ ☐ ]

## **ACCOUNTING AND REPORTING**

5. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [ ☐ ] N/A [ ☐ ]

6. We have filed our annual financial statements in accordance with LSA-RS 24:514, LSA-RS 33:463, and/or LSA-RS 39:92, as applicable.

Yes [☒] No [ ☐ ] N/A [ ☐ ]

7. We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [☒] No [ ☐ ] N/A [ ☐ ]

## **MEETINGS**

8. We have complied with the provisions of the Opening Meetings Law, LSA-RS 42:1-12.

Yes [☒] No [ ☐ ] N/A [ ☐ ]

## **DEBT**

9. We have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes [☒] No [ ☐ ] N/A [ ☐ ]

## **ADVANCES AND BONUSES**

10. We have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [☒] No [ ☐ ] N/A [ ☐ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known non-compliance which may occur subsequent to the issuance of your report.

  
Name

12-28-01  
Date